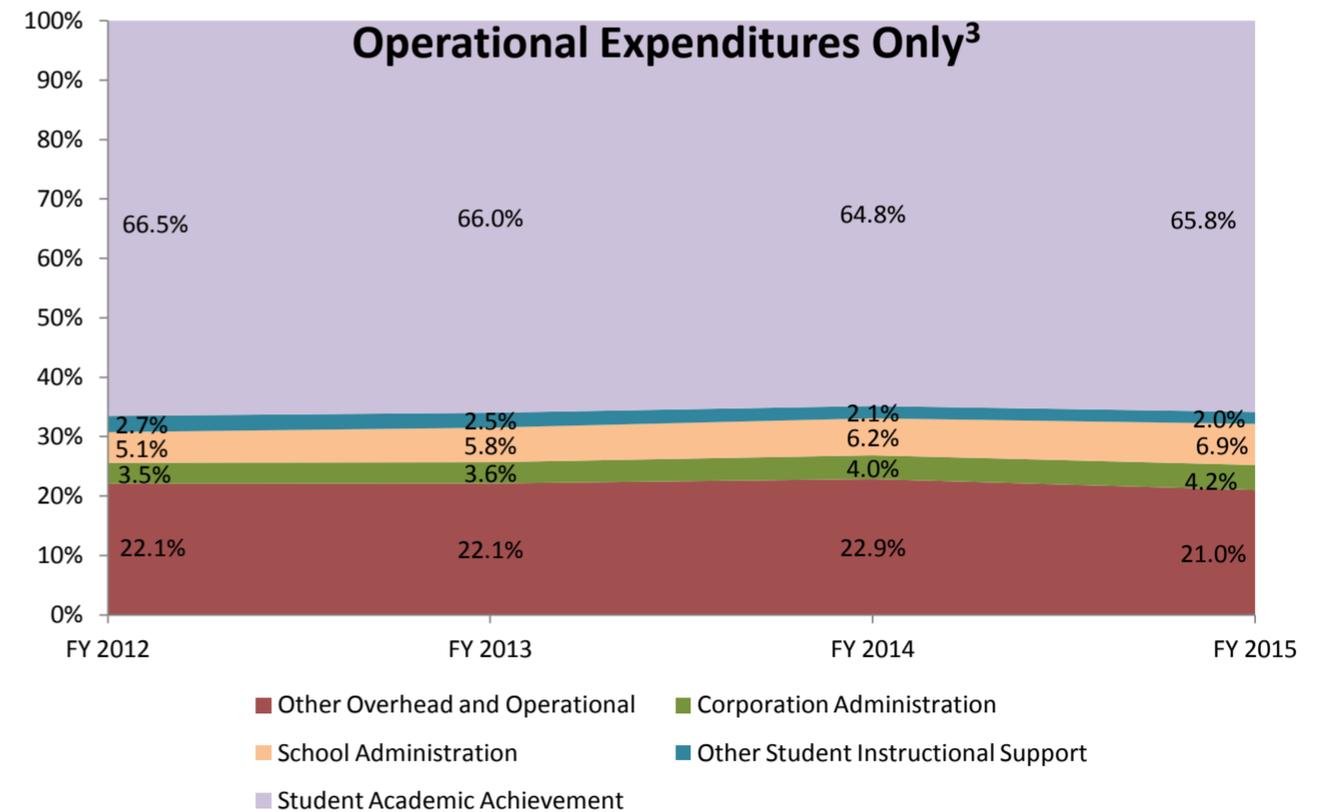
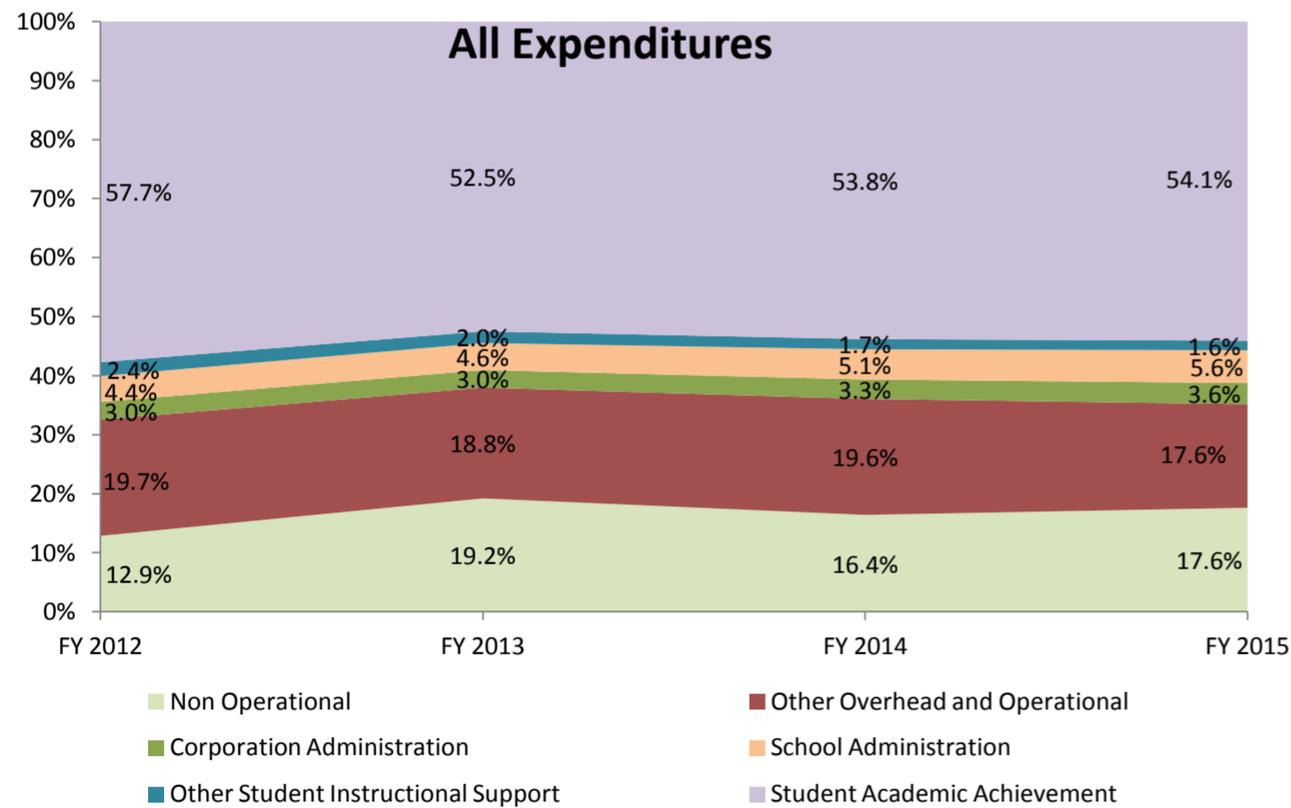


School Corporation Expenditures by Account
Biannual Financial Report Data
Randolph Eastern School Corp (6835)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,114,566	58.6%	\$5,710,047	58.8%	\$5,359,098	57.7%	\$5,211,438	52.5%	\$5,003,302	53.8%	\$5,109,716	54.1%
Student Instructional Support	\$716,563	8.2%	\$851,435	8.8%	\$627,662	6.8%	\$651,794	6.6%	\$635,553	6.8%	\$678,001	7.2%
Total	\$5,831,129	66.8%	\$6,561,482	67.6%	\$5,986,759	64.5%	\$5,863,232	59.0%	\$5,638,854	60.7%	\$5,787,717	61.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,602,845	18.4%	\$1,971,820	20.3%	\$2,105,061	22.7%	\$2,158,900	21.7%	\$2,132,675	22.9%	\$1,996,719	21.1%
Non Operational	\$1,290,012	14.8%	\$1,177,079	12.1%	\$1,193,397	12.9%	\$1,907,268	19.2%	\$1,525,568	16.4%	\$1,664,614	17.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,892,857	33.2%	\$3,148,899	32.4%	\$3,298,458	35.5%	\$4,066,168	41.0%	\$3,658,242	39.3%	\$3,661,333	38.7%

Grand Total	\$8,723,987	\$9,710,381	\$9,285,217	\$9,929,400	\$9,297,097	\$9,449,050
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Randolph Eastern School Corp (6835)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs Full Day Kindergarten	\$57,760	\$249,803	\$238,773	\$259,572	349.4%	3.9%	8.7%	
11100 Regular Programs Elementary	\$1,283,391	\$1,621,097	\$1,814,803	\$1,900,503	48.1%	17.2%	4.7%	
11200 Regular Programs Middle/Junior High	\$694,437	\$943,642	\$134,837	\$0	NA	NA	NA	
11300 Regular Programs High School	\$763,309	\$980,320	\$1,319,000	\$1,311,542	71.8%	33.8%	-0.6%	
11355 Regular Programs High School - Acad. Honors High Ability Students	\$19,818	\$28,022	\$14,250	\$15,100	-23.8%	-46.1%	6.0%	
11420 Regular Programs Vocational Education - Agriculture B	\$38,290	\$58,145	\$58,216	\$77,130	101.4%	32.7%	32.5%	
11430 Regular Programs Vocational Education - Distributive Education	\$110,311	\$145,869	\$90,312	\$84,263	-23.6%	-42.2%	-6.7%	
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$35,515	\$53,174	\$62,417	\$72,963	105.4%	37.2%	16.9%	
11490 Regular Programs Vocational Education - Industrial Education B	\$41,901	\$61,450	\$54,924	\$55,431	32.3%	-9.8%	0.9%	
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$665	\$0	\$0	\$0	NA	NA	NA	
12110 Special Programs Gifted and Talented - Gifted And Talented	\$11,873	\$20,775	\$0	\$0	NA	NA	NA	
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$0	\$24,771	\$26,443	NA	NA	6.7%	
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$29,499	\$67,266	\$69,827	\$108,608	268.2%	61.5%	55.5%	
12350 Special Programs Physical Impairment - Homebound	\$3,368	\$1,624	\$346	\$0	NA	NA	NA	
12410 Special Programs Emotional Disabilities - Full Time	\$6,067	\$24,319	\$23,005	\$31,579	420.5%	29.9%	37.3%	
12510 Special Programs Culturally Different - Communication Disorders	\$47,746	\$53,057	\$53,520	\$54,289	13.7%	2.3%	1.4%	
12610 Special Programs Learning Disability	\$331,392	\$407,524	\$358,643	\$316,232	-4.6%	-22.4%	-11.8%	
12710 Special Programs Equal Opportunity At Risk	\$61,123	\$108,738	\$87,065	\$92,978	52.1%	-14.5%	6.8%	
12810 Special Programs Special Education Preschool	\$72,919	\$0	\$0	\$0	NA	NA	NA	
12900 Special Programs Other Special Programs	\$7,009	\$6,200	\$135	\$4,629	-34.0%	-25.3%	3328.9%	
13100 Adult/Cont. Ed. Programs Instruction	\$0	\$0	\$400	\$0	NA	NA	NA	
13900 Adult/Cont. Ed. Programs Other Adult/Continuing Ed. Program	\$10,704	\$12,968	\$0	\$0	NA	NA	NA	
14100 Summer School Programs Elementary	\$21,931	\$19,484	\$9,117	\$2,688	-87.7%	-86.2%	-70.5%	
14200 Summer School Programs Middle/Junior High School	\$0	\$7,837	\$0	\$0	NA	NA	NA	
14300 Summer School Programs High School	\$21,306	\$30,759	\$32,441	\$38,432	80.4%	24.9%	18.5%	
15100 Enrichment Programs Non-Credit	\$0	\$11,681	\$1,011	\$0	NA	NA	NA	
16100 Remediation Remediation Testing	\$33,416	\$90,508	\$16,186	\$18,202	-45.5%	-79.9%	12.5%	
16200 Remediation Preventive Remediation	\$16,011	\$14,844	\$0	\$0	NA	NA	NA	
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$37,085	\$35,949	\$30,655	\$16,789	-54.7%	-53.3%	-45.2%	
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$62,001	\$92,728	\$0	\$0	NA	NA	NA	
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$0	\$66,847	\$155,534	\$152,219	NA	127.7%	-2.1%	
17600 Pay. to Other Gov. Units in State Joint Services and Supply - Other	\$2,875	\$2,387	\$2,048	\$2,232	-22.4%	-6.5%	9.0%	
22110 Instruction Imp. of Instruction - Service Area Direction	\$600	\$134,415	\$1,923	\$8,113	1252.2%	-94.0%	321.9%	
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$31,350	\$2,431	\$31,381	\$32,281	3.0%	1228.1%	2.9%	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$5,962	\$4,468	\$5,350	\$5,405	-9.3%	21.0%	1.0%	
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$3,714	\$0	\$0	\$0	NA	NA	NA	
22220 Instruction Library/Media Services - School Library	\$117,398	\$182,248	\$128,190	\$129,660	10.4%	-28.9%	1.1%	
22230 Instruction Library/Media Services - Audiovisual	\$769	\$410	\$46	\$96	-87.5%	-76.5%	111.3%	
22290 Instruction Library/Media Services - Other Educational Media Services	\$37,280	\$0	\$0	\$0	NA	NA	NA	
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$15,382	\$46,763	\$98,491	\$107,823	601.0%	130.6%	9.5%	
22360 Instruction Instruc. Related Tech. - Network Support	\$14,333	\$39,547	\$3,617	\$3,544	-75.3%	-91.0%	-2.0%	
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$64,790	\$82,751	\$82,071	\$91,166	40.7%	10.2%	11.1%	
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$89,804	NA	NA	NA	
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$204,021	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total								
	\$4,317,322	\$5,710,047	\$5,003,302	\$5,109,716	18.4%	-10.5%	2.1%	
Student Instructional Support								
21130 Students Attend. & Social Work Serv. - Social Work Services	\$436	\$50,495	\$0	\$0	NA	NA	NA	
21220 Students Guidance Services - Counseling Services	\$138,249	\$144,141	\$84,324	\$82,008	-40.7%	-43.1%	-2.7%	
21230 Students Guidance Services - Appraisal Services	\$37,395	\$36,590	\$308	\$300	-99.2%	-99.2%	-2.4%	
21340 Students Health Services - Nurse Services	\$37,310	\$55,627	\$69,490	\$68,434	83.4%	23.0%	-1.5%	
21390 Students Health Services - Other Health Services	\$0	\$3,962	\$5,055	\$1,816	NA	-54.2%	-64.1%	
21910 Students Other Support Services Students - Service Area Direction	\$0	\$4,289	\$0	\$0	NA	NA	NA	

School Corporation Expenditures by Account
Biannual Financial Report Data
Randolph Eastern School Corp (6835)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
24100	School Administration	Office of The Principal	\$366,561	\$556,332	\$476,376	\$525,442	43.3%	-5.6%	10.3%
Student Instructional Support Total			\$579,952	\$851,435	\$635,553	\$678,001	16.9%	-20.4%	6.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$11,810	\$5,616	\$2,889	\$3,100	-73.8%	-44.8%	7.3%
23120	General Administration	Board of Education - Service Area Assistants	\$32,093	\$56,888	\$66,518	\$67,441	110.1%	18.6%	1.4%
23150	General Administration	Board of Education - Legal Services	\$1,712	\$0	\$0	\$19,745	1053.2%	NA	NA
23160	General Administration	Board of Education - Promotion Expenses	\$2,363	\$2,780	\$1,616	\$2,131	-9.8%	-23.4%	31.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$138,461	\$179,346	\$209,268	\$206,969	49.5%	15.4%	-1.1%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$1,650	\$2,298	\$8,795	\$4,082	147.4%	77.6%	-53.6%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$3,851	\$15,324	\$2,689	\$2,354	-38.9%	-84.6%	-12.4%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$447	\$4,065	\$13,615	\$13,272	2867.0%	226.5%	-2.5%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$220	\$200	\$100	\$100	-54.5%	-50.0%	0.0%
25196	Central Services	Fiscal Services - Other - Cash Change	\$280	\$305	\$205	\$25	-91.1%	-91.8%	-87.8%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$0	\$18,176	NA	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$1,210	\$1,875	\$0	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$421	\$415	\$0	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$251	\$303	NA	NA	21.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$4,826	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$533,503	\$691,646	\$716,274	\$613,770	15.0%	-11.3%	-14.3%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$11,396	\$12,846	\$3,109	\$5,247	-54.0%	-59.2%	68.8%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$69,731	\$44,065	\$58,627	\$48,811	-30.0%	10.8%	-16.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$443	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$156	\$9,162	NA	NA	5772.8%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$31,025	\$58,316	\$75,443	\$53,770	73.3%	-7.8%	-28.7%
27010	Student Transportation	Service Area Direction	\$12,836	\$15,357	\$0	\$0	NA	NA	NA
27100	Student Transportation	Vehicle Operation	\$132,582	\$178,932	\$152,682	\$167,119	26.0%	-6.6%	9.5%
27200	Student Transportation	Monitoring Services	\$9,618	\$14,971	\$14,788	\$15,270	58.8%	2.0%	3.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$107,065	\$168,915	\$248,770	\$210,423	96.5%	24.6%	-15.4%
27400	Student Transportation	Purchase of School Buses	\$0	\$38,940	\$71,084	\$44,903	NA	15.3%	-36.8%
27500	Student Transportation	Insurance on Buses	\$13,337	\$15,597	\$16,244	\$13,647	2.3%	-12.5%	-16.0%
27700	Student Transportation	Contracted Transportation Services	\$10,300	\$225	\$0	\$0	NA	NA	NA
27910	Student Transportation	Bus Driver Training	\$863	\$814	\$777	\$685	-20.6%	-15.8%	-11.8%
31100	Food Services Operations	Service Area Direction	\$15,735	\$51,020	\$102,588	\$91,586	482.1%	79.5%	-10.7%
31200	Food Services Operations	Food Preparation and Dispensing	\$155,328	\$231,177	\$196,794	\$203,859	31.2%	-11.8%	3.6%
31400	Food Services Operations	Food Purchases	\$136,744	\$178,857	\$167,847	\$179,060	30.9%	0.1%	6.7%
31900	Food Services Operations	Other Food Services	\$897	\$1,030	\$1,546	\$1,707	90.3%	65.7%	10.4%
Overhead and Operational Total			\$1,440,747	\$1,971,820	\$2,132,675	\$1,996,719	38.6%	1.3%	-6.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$15,024	\$13,699	\$0	\$526	-96.5%	-96.2%	NA
33200	Category not Specified	Community Recreation	\$7,599	\$0	\$0	\$0	NA	NA	NA
33400	Category not Specified	Athletic Coaches	\$83,475	\$96,439	\$90,695	\$97,115	16.3%	0.7%	7.1%
33930	Other Community Services	Latch Key Kid Program	\$9,795	\$4,483	\$0	\$0	NA	NA	NA
33990	Other Community Services	Other	\$315	\$0	\$336	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$30,090	\$0	\$0	\$0	NA	NA	NA
44000	Category not Specified	Educational Specifications Dev.	\$3,603	\$0	\$0	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$472,512	\$104,685	\$483,040	\$643,439	36.2%	514.6%	33.2%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$67,836	\$0	\$0	NA	NA	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$2,311	\$0	\$0	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$129,258	\$128,945	\$127,128	\$133,436	3.2%	3.5%	5.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$10,000	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Randolph Eastern School Corp (6835)

				Percent Change						
Account				FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
51100	Principal on Debt	Bonds		\$120,000	\$155,000	\$225,000	\$200,000	66.7%	29.0%	-11.1%
52100	Interest on Debt	Bonds		\$25,181	\$12,005	\$2,994	\$605	-97.6%	-95.0%	-79.8%
54200	Advancements and Obligations	Common School Fund - Principal		\$279,119	\$493,360	\$536,719	\$536,919	92.4%	8.8%	0.0%
59200	Other Debt Services Obligations	Bank Fee		\$0	\$216	\$0	\$0	NA	NA	NA
60700	Category not Specified	Scholarships		\$76,062	\$100,412	\$59,656	\$52,574	-30.9%	-47.6%	-11.9%
Non Operational Total				\$1,264,343	\$1,177,079	\$1,525,568	\$1,664,614	31.7%	41.4%	9.1%
Prorated by Fund										
26491	NA	PERF - Academic Achievement		\$59,107	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support		\$9,367	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational		\$22,399	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational		\$2,086	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement		\$248,591	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support		\$41,585	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational		\$51,933	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational		\$8,331	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement		\$19,895	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support		\$3,539	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational		\$7,299	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational		\$619	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement		\$443,022	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support		\$77,882	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational		\$75,538	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational		\$13,730	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement		\$4,435	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support		\$790	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational		\$508	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational		\$130	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement		\$22,194	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support		\$3,448	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational		\$4,422	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational		\$771	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$1,121,622	\$0	\$0	\$0	NA	NA	NA